

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

39 Powell
0712 Deer Lodge Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,388,471.44	2,372,860.49	0.00	15,610.95	0.00	0.00
21XX Support Services - Students	148,744.78	148,744.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,588.00	13,588.00	0.00	0.00	0.00	0.00
222X Educational Media Services	51,715.39	51,715.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	83,924.91	83,924.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	249,905.70	249,905.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,155.68	0.00	46,155.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	344,156.91	335,332.56	0.00	8,824.35	0.00	0.00
27XX Student Transportation Services	259,001.94	258,390.59	0.00	611.35	0.00	0.00
31XX Food Services	161,379.55	161,379.55	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	35,715.27	35,715.27	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,565.84	23,565.84	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	23,163.91	23,163.91	XXXXXXXXXX	0.00	0.00	0.00
Totals	3,829,489.32	3,758,286.99	46,155.68	25,046.65	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,829,489.32					
Line A	Preliminary Indirect Cost Rate [C divided by B] 46,155.68/3,758,286.99		1.23%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

39 Powell
0713 Powell County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,707,048.77	1,688,447.77	0.00	18,601.00	0.00	0.00
21XX Support Services - Students	65,096.93	65,096.93	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	10,877.51	10,877.51	0.00	0.00	0.00	0.00
222X Educational Media Services	73,585.68	73,585.68	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	143,273.51	143,273.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	104,844.42	92,967.42	0.00	11,877.00	0.00	0.00
25XX Support Services - Business	52,827.04	0.00	52,827.04	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	291,125.96	291,125.96	0.00	0.00	0.00	0.00
27XX Student Transportation Services	96,350.00	96,350.00	0.00	0.00	0.00	0.00
31XX Food Services	1,805.83	1,805.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	27,082.65	27,082.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	112,176.81	112,176.81	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	11,645.02	0.00	XXXXXXXXXX	11,645.02	0.00	0.00
62XX Resources Transferred to Other School Districts or	51,681.97	51,681.97	XXXXXXXXXX	0.00	0.00	0.00
Totals	2,749,422.10	2,654,472.04	52,827.04	42,123.02	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,749,422.10					
Line A	Preliminary Indirect Cost Rate [C divided by B] 52,827.04/2,654,472.04		1.99%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

39 Powell
0715 Ovando Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	119,129.95	119,129.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,199.69	1,199.69	0.00	0.00	0.00	0.00
222X Educational Media Services	3,057.27	2,134.31	0.00	922.96	0.00	0.00
23XX Support Services - General Administration	9,690.67	9,690.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,826.35	1,587.41	238.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	24,973.55	24,973.55	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,317.71	4,317.71	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	4,614.25	0.00	XXXXXXXXXX	4,614.25	0.00	0.00
62XX Resources Transferred to Other School Districts or	5,189.22	5,189.22	XXXXXXXXXX	0.00	0.00	0.00
Totals	173,998.66	168,222.51	238.94	5,537.21	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	173,998.66					
Line A	Preliminary Indirect Cost Rate [C divided by B] 238.94/168,222.51		0.14%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**39 Powell
0717 Helmville Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	115,854.68	115,854.68	0.00	0.00	0.00	0.00
21XX Support Services - Students	230.34	230.34	0.00	0.00	0.00	0.00
222X Educational Media Services	2,500.00	2,500.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,654.90	6,654.90	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	29,945.84	29,945.84	0.00	0.00	0.00	0.00
27XX Student Transportation Services	26,877.20	26,877.20	0.00	0.00	0.00	0.00
28XX Support Services - Central	270.00	0.00	270.00	0.00	0.00	0.00
33XX Community Services	5,000.05	0.00	0.00	5,000.05	0.00	0.00
4XXX Facilities Acquisition and Construction Services	25,132.77	0.00	XXXXXXXXXX	25,132.77	0.00	0.00
62XX Resources Transferred to Other School Districts or	7,474.66	7,474.66	XXXXXXXXXX	0.00	0.00	0.00
Totals	219,940.44	189,537.62	270.00	30,132.82	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	219,940.44					
Line A	Preliminary Indirect Cost Rate [C divided by B] 270.00/189,537.62		0.14%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**39 Powell
0718 Garrison Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	71,684.19	71,684.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,440.13	2,440.13	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,467.75	0.00	8,467.75	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	11,322.75	11,322.75	0.00	0.00	0.00	0.00
27XX Student Transportation Services	10,358.10	10,358.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	323.41	323.41	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,042.23	3,042.23	XXXXXXXXXX	0.00	0.00	0.00
Totals	107,638.56	99,170.81	8,467.75	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	107,638.56					
Line A	Preliminary Indirect Cost Rate [C divided by B] 8,467.75/99,170.81			8.54%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%			%		
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.			%		

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

39 Powell
0719 Elliston Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	118,313.34	118,313.34	0.00	0.00	0.00	0.00
21XX Support Services - Students	141.00	141.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,020.04	18,020.04	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	26,458.59	26,458.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	180.00	180.00	0.00	0.00	0.00	0.00
31XX Food Services	31,710.91	31,710.91	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	7,336.20	7,336.20	XXXXXXXXXX	0.00	0.00	0.00
Totals	202,160.08	202,160.08	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	202,160.08					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/202,160.08		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

39 Powell
0720 Avon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	137,578.93	137,578.93	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,163.73	7,163.73	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	120.80	120.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	15,762.30	15,762.30	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	29,932.60	29,932.60	0.00	0.00	0.00	0.00
27XX Student Transportation Services	54,281.94	22,931.94	0.00	31,350.00	0.00	0.00
31XX Food Services	741.45	741.45	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,236.63	1,236.63	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	344.15	0.00	XXXXXXXXXX	344.15	0.00	0.00
62XX Resources Transferred to Other School Districts or	8,946.45	8,946.45	XXXXXXXXXX	0.00	0.00	0.00
Totals	256,108.98	224,414.83	0.00	31,694.15	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	256,108.98					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/224,414.83		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**39 Powell
0721 Gold Creek Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	31,214.53	31,214.53	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,667.61	11,667.61	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,077.37	4,077.37	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,108.62	9,108.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	10,092.86	10,092.86	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	38,149.49	38,149.49	XXXXXXXXXX	0.00	0.00	0.00
Totals	104,310.48	104,310.48	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	104,310.48					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/104,310.48		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

39 Powell
9703 Great Divide Educ Serv

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	248,739.09	218,102.65	0.00	30,636.44	0.00	0.00
21XX Support Services - Students	108,708.11	108,708.11	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,182.35	1,182.35	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	4,999.99	4,999.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,630.08	1,630.08	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	249.48	249.48	0.00	0.00	0.00	0.00
28XX Support Services - Central	553.54	0.00	553.54	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	382,763.24	382,763.24	XXXXXXXXXX	0.00	0.00	0.00
Totals	748,825.88	717,635.90	553.54	30,636.44	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	748,825.88					
Line A	Preliminary Indirect Cost Rate [C divided by B] 553.54/717,635.90		0.08%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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